

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Madison-Grant United Sch Corp (2825)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,287,225	\$2,393,472	\$2,393,247	\$2,590,735	13%	8%	8%
	11200 Regular Programs; Middle/Junior High	\$621,581	\$579,666	\$607,678	\$540,524	-13%	-7%	-11%
	11300 Regular Programs; High School	\$1,375,437	\$1,428,490	\$1,463,056	\$1,522,263	11%	7%	4%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$26,100	\$30,129	\$975	n/a	-96%	-97%
	11590 Other Vocational Education Programs	\$5,792	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$12,809	\$13,623	\$13,005	\$858	-93%	-94%	-93%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$11,790	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$94,183	\$78,990	\$81,774	\$84,858	-10%	7%	4%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$40,760	\$29,600	\$31,104	\$31,315	-23%	6%	1%
	12310 Physical Impairment; Orthopedic Impairment	\$26,491	\$18,292	\$29,470	\$30,185	14%	65%	2%
	12350 Physical Impairment; Homebound	\$7,680	\$6,431	\$2,948	\$6,117	-20%	-5%	107%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$775	\$44,811	\$43,794	\$47,856	> 500%	7%	9%
	12520 Culturally Different; Compensatory	\$8,256	\$697	\$367	\$0	-100%	-100%	-100%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$70,183	\$230,971	\$198,953	\$96,155	37%	-58%	-52%
	12610 Learning Disability	\$45,759	\$50,610	\$51,559	\$155,590	240%	207%	202%
	12710 Equal Opportunity At Risk	\$22,553	\$58,622	\$25,761	\$31,880	41%	-46%	24%
	14100 Summer School Programs; Elementary	\$125	\$0	\$0	\$0	-100%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$4,753	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$24,739	\$5,646	\$8,152	\$7,201	-71%	28%	-12%
	15100 Enrichment Programs; Non-Credit	\$407	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$21,027	\$26,006	\$31,820	\$41,514	97%	60%	30%
	16200 Preventive Remediation	\$29,571	\$45,537	\$49,643	\$43,680	48%	-4%	-12%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$44,798	\$75,140	\$67,082	\$69,377	55%	-8%	3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$195,083	\$207,904	\$211,616	\$246,118	26%	18%	16%
	17900 Payments to Other Governmental Units Within State; Other	\$7,310	\$40	\$161	\$0	-100%	-100%	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$21,389	\$27,159	\$41,374	\$43,462	103%	60%	5%
	22220 Library/Media Services; School Library	\$127,755	\$153,250	\$159,709	\$151,242	18%	-1%	-5%
	22230 Library/Media Services; Audiovisual	\$4,949	\$7,883	\$6,995	\$4,289	-13%	-46%	-39%
	24100 Office of The Principal	\$474,690	\$609,402	\$633,875	\$633,305	33%	4%	0%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$2,212	\$53,444	\$359	\$346	-84%	-99%	-4%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$98,192	\$75,863	\$113,862	\$110,845	13%	46%	-3%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$627	\$11,130	\$0	n/a	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$182,747	\$310,538	\$323,411	\$169,460	-7%	-45%	-48%
Student Academic Achievement Total		\$5,859,231	\$6,558,814	\$6,632,033	\$6,671,938	14%	2%	1%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$33,221	\$0	\$0	\$0	-100%	n/a	n/a
	21140 Attendance and Social Work Services; Pupil Accounting	\$1,131	\$0	\$0	\$0	-100%	n/a	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$50	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$91,382	\$112,570	\$123,957	\$85,754	-6%	-24%	-31%
	21320 Health Services; Medical Services	\$5,595	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$21,158	\$30,018	\$30,520	\$29,676	40%	-1%	-3%
	21390 Health Services; Other Health Services	\$919	\$0	\$0	\$0	-100%	n/a	n/a
	21420 Psychological Testing	\$26,398	\$18,166	\$12,563	\$18,756	-29%	3%	49%
	21430 Psychological Counseling	\$562	\$28,443	\$37,380	\$32,386	> 500%	14%	-13%
	21810 Special Education Administration; Service Area Direction	\$30,284	\$35,132	\$35,355	\$36,097	19%	3%	2%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$15,272	\$23,968	\$6,242	\$33,067	117%	38%	430%
	22130 Improvement of Instruction; Instructional Staff Training	\$140	\$13,952	\$10,430	\$19,334	> 500%	39%	85%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$45	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$22,060	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$51,466	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$15,993	\$29,711	\$26,091	\$22,283	39%	-25%	-15%
	23120 Board of Education; Service Area Assistants	\$8,149	\$22,808	\$8,907	\$9,538	17%	-58%	7%
	23210 Executive Administration; Office of The Superintendent	\$79,234	\$102,049	\$105,634	\$123,510	56%	21%	17%
	23290 Executive Administration; Other Executive Administration Services	\$6,519	\$4,922	\$7,396	\$8,622	32%	75%	17%
	24900 Other Support Services, School Administration	\$0	\$53,806	\$54,199	\$55,810	n/a	4%	3%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25750 Personnel Services; Health Services	\$788	\$612	\$1,205	\$790	0%	29%	-34%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$915,089	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$40,295	\$41,101	\$19,760	n/a	-51%	-52%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$31,872	\$189,661	\$53,068	n/a	67%	-72%
Student Instructional Support Total		\$336,840	\$548,323	\$690,642	\$1,537,066	356%	180%	123%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$8,308	\$27,344	\$12,062	\$24,069	190%	-12%	100%
	23160 Board of Education; Promotion Expenses	\$858	\$1,006	\$1,195	\$1,051	22%	4%	-12%
	25110 Fiscal Services; Office of The Business Manager	\$24,636	\$12,548	\$15,276	\$15,357	-38%	22%	1%
	25130 Fiscal Services; Budgeting	\$7,317	\$9,486	\$9,676	\$0	-100%	-100%	-100%
	25150 Fiscal Services; Payroll Services	\$24,768	\$29,781	\$30,652	\$31,302	26%	5%	2%
	25160 Fiscal Services; Financial Accounting	\$24,624	\$46,257	\$47,959	\$47,882	94%	4%	0%
	25170 Fiscal Services; Internal Auditing	\$0	\$0	\$2,502	\$0	n/a	n/a	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$572	\$1,688	\$127,668	n/a	> 500%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$35	\$0	\$0	\$10	-71%	n/a	n/a
	25910 Judgments	\$37,000	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$20	\$304	\$0	\$149	> 500%	-51%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$540	\$0	n/a	n/a	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$34,657	\$42,387	\$43,265	\$43,882	27%	4%	1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$748,165	\$942,100	\$925,645	\$1,001,210	34%	6%	8%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,374	\$8,980	\$9,330	\$9,385	75%	5%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$56,526	\$117,249	\$127,342	\$130,152	130%	11%	2%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$41,770	\$10,434	\$1,762	\$45,575	9%	337%	> 500%
	26600 Operation and Maintenance of Plant Services; Security Services	\$5,707	\$4,673	\$3,256	\$4,085	-28%	-13%	25%
	26700 Operation and Maintenance of Plant Services; Insurance	\$55,408	\$110,892	\$64,918	\$60,851	10%	-45%	-6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$631	\$177	\$1,184	\$100	-84%	-44%	-92%
	27010 Student Transportation; Service Area Direction	\$26,685	\$0	\$0	\$414	-98%	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$250,686	\$311,281	\$350,738	\$354,573	41%	14%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$101,709	\$180,195	\$205,995	\$240,353	136%	33%	17%
	27400 Student Transportation; Purchase of School Buses	\$89,990	\$190,933	\$0	\$277,414	208%	45%	n/a
	27500 Student Transportation; Insurance on Buses	\$10,569	\$22,141	\$14,479	\$14,775	40%	-33%	2%
	27700 Student Transportation; Contracted Transportation Services	\$107,873	\$463	\$1,805	\$3,573	-97%	> 500%	98%
	27900 Student Transportation; Other Student Transportation Services	\$7,977	\$2,696	\$10,628	\$1,525	-81%	-43%	-86%
	31100 Food Services Operations; Service Area Direction	\$19,978	\$20,507	\$21,949	\$23,012	15%	12%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$212,773	\$264,243	\$297,023	\$267,838	26%	1%	-10%
	31400 Food Services Operations; Food Purchases	\$196,986	\$228,758	\$246,592	\$291,221	48%	27%	18%
	33100 Community Service Operations; Direction of Community Services	\$1,427	\$1,877	\$1,348	\$2,880	102%	53%	114%
	33300 Civic Services	\$5,473	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,049	\$14,638	\$14,638	\$0	-100%	-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$31,860	\$0	\$13,678	n/a	-57%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$3,454	\$16,894	\$25,849	\$30,221	> 500%	79%	17%
Overhead and Operational Total		\$2,116,433	\$2,650,680	\$2,489,296	\$3,064,204	45%	16%	23%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,929,849	\$273,021	\$172,087	\$132,209	-93%	-52%	-23%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$53,079	\$31,113	\$26,819	n/a	-49%	-14%
	45100 Building Acquisition, Construction and Improvements	\$0	\$20,468	\$0	\$47,965	n/a	134%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$6,810	\$0	\$0	n/a	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$211,867	\$121,020	\$81,381	\$73,231	-65%	-39%	-10%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$49,704	\$13,658	\$38,354	\$195,674	294%	> 500%	410%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$65,000	\$140,000	n/a	n/a	115%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$200,526	\$184,239	n/a	n/a	-8%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$508,208	\$971,000	\$1,018,500	\$1,059,000	108%	9%	4%
	54200 2007 Account Code - Common School Fund	\$140,813	\$87,375	\$87,156	\$0	-100%	-100%	-100%
Nonoperational Total		\$2,840,440	\$1,546,431	\$1,694,118	\$1,859,137	-35%	20%	10%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
prorated								
	26491 2007 Account Code - PERF	\$63,492	\$53,193	\$63,077	\$33,676	-47%	-37%	-47%
	26492 2007 Account Code - Social Security	\$495,176	\$521,245	\$536,117	\$267,128	-46%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$22,540	\$47,946	\$25,276	\$12,649	-44%	-74%	-50%
	26494 2007 Account Code - Group Insurance	\$437,462	\$754,902	\$972,736	\$440,864	1%	-42%	-55%
	26496 2007 Account Code - Unemployment Compensation	\$1,931	\$7,467	\$3,043	\$1,336	-31%	-82%	-56%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$2,275,183	\$970,747	\$7,487	n/a	-100%	-99%
prorated Total		\$1,020,601	\$3,659,937	\$2,570,997	\$763,140	-25%	-79%	-70%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$6,673,528	\$9,898,374	\$8,849,273	\$7,274,823	9%	-27%	-18%
Student Instructional Support	\$384,611	\$631,475	\$787,783	\$1,579,813	311%	150%	101%
Overhead and Operational	\$2,274,967	\$2,887,906	\$2,745,912	\$3,181,712	40%	10%	16%
Nonoperational	\$2,840,440	\$1,546,431	\$1,694,118	\$1,859,137	-35%	20%	10%
Grand Total	\$12,173,546	\$14,964,185	\$14,077,086	\$13,895,484	14%	-7%	-1%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
54.8%	66.1%	62.9%	52.4%
3.2%	4.2%	5.6%	11.4%
18.7%	19.3%	19.5%	22.9%
23.3%	10.3%	12.0%	13.4%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	58.0%	70.4%	68.5%	63.7%